



MULTISTATE TAX COMMISSION

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**National Nexus Program (NNP) Director's Report for 1<sup>st</sup> Quarter, FY 2019**  
**November 6, 2018**  
**Orlando, Florida**

Multistate Voluntary Disclosure Program (MVDP)

This 1st Quarter FY 2019 NNP results (July 1, 2018 through September 30, 2018) are provided below.

- Nexus states' collections:           \$4,032,161   (\$18,601,151 in FY 2018)
- Nexus states' executed agreements:   123           (3,087 in FY 2018)
- Nexus states' average contract value:   \$32,782       (FY 2018: \$6,026)

The above amounts include checks received by the Commission or amounts paid by the taxpayer directly to the states and reported to the Commission. Interest on back tax paid and the value of a new taxpayer are not included.

Membership

There are currently thirty-eight participating states (including the District of Columbia) in the NNP, with Rhode Island having most recently joined effective October 1, 2017. Delaware ended their participation in the Nexus Program as of the end of FY 2018. Commission staff continues to reach out to non-member states.

Outreach

Richard Cram participated as a panelist in The Knowledge Group webinar presentation entitled "The Growing Importance of Sales Tax Automation: What You Need to Know" on July 31, 2018. Richard co-presented "Post-*Wayfair* Gross Receipts Tax/Compensating Use Tax Administration Issues" with Helen Hecht, General Counsel, to the New Mexico Legislature Revenue Stabilization and Tax Policy Committee on September 21, 2018 in Santa Fe, New Mexico. Richard attended the Streamlined Sales and Use Tax Governing Board meeting in St. Louis, Missouri on

October 3-4, 2018 and another meeting there, along with Marshall Stranburg, Deputy Executive Director, and representatives of several organizations, including FTA, NGA, NCSL, and others, with George Isaacson and Steve DelBianco (NetChoice) concerning their proposal for federal legislation imposing certain limitations and conditions on implementing the *Wayfair* decision. Richard participated as a panelist in The Knowledge Group webinar presentation entitled "Significant Trends and Developments in the Sales Tax Landscape in Light of South Dakota v. Wayfair" on October 18, 2018. Richard published an article in the September 24, 2018 issue of *Tax Analysts State Tax Notes* entitled "No Shade for Cloud Computing Income Under P.L. 86-282."

Staff continues to urge states to put a link to the NNP on their voluntary disclosure web pages.

### Nexus Schools

No Nexus Schools are currently scheduled. Please let a member of the Commission staff know if your state would like to host a Nexus School.

### Amnesties

The NNP posts on its web page a list of upcoming and current state tax amnesties. Please inform NNP staff if you would like the Commission to post your state's amnesty.

### Staffing

The Program presently has four permanent full-time staff members: Richard Cram, Director, Diane Simon-Queen, Voluntary Disclosure Program Manager, Michelle Lewis, Paralegal, and James Lee, Program Specialist.

Richard Cram  
Director, National Nexus Program